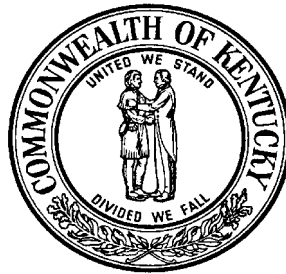


**LETTER FROM THE AUDITOR OF PUBLIC ACCOUNTS
KENTUCKY STATE TREASURER**

**In Reference to the Statewide Single Audit
of the Commonwealth of Kentucky**

For the Year Ended June 30, 2002



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CONTENTS

MANAGEMENT LETTER	5
LIST OF ABBREVIATIONS/ACRONYMS	3
FINANCIAL STATEMENT FINDINGS	4
<i>Reportable Conditions Relating to Internal Controls and/or Reportable Instances of Noncompliance</i>	4
FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of Errors	4
<i>Other Matters Relating to Internal Controls and/or Instances of Noncompliance</i>	13
FINDING 02-KST-2: The Office of The Kentucky State Treasurer Should Ensure The Monthly Reconciliation Statement Is Reviewed By Appropriate Supervisory Personnel ..	13
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	15



EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
Honorable Paul E. Patton, Governor
Jonathan Miller, State Treasurer
Gordon C. Duke, Secretary
Finance and Administration Cabinet

MANAGEMENT LETTER

This letter presents the results of our audit of the Office of the Kentucky State Treasurer (Treasury), performed as part of our annual Statewide Single Audit of the Commonwealth of Kentucky.

In planning and performing our audit of the financial statements of the Commonwealth for the year ended June 30, 2002, we considered Treasury's internal control over cash functions in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control. We noted certain matters involving internal control, compliance and its operation that we are including in this report. Some are considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of internal control that, in our judgment, could adversely affect Treasury's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described herein is believed to be a material weakness.



To the People of Kentucky
Honorable Paul E. Patton, Governor
Jonathan Miller, State Treasurer
Gordon C. Duke, Secretary
Finance and Administration Cabinet

Some findings are Other Matters that we have included in this letter to communicate with management in accordance with Government Auditing Standards.

Included in this letter are the following:

- ◆ Acronym List
- ◆ Findings (Reportable, Material and Other Matters)
- ◆ Summary Schedule of Prior Audit Findings

We have issued our Statewide Single Audit of the Commonwealth of Kentucky that contains Treasury's findings, as well as those of other agencies of the Commonwealth. This report can be viewed on our website at www.kyauditor.net.

This letter is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

LIST OF ABBREVIATIONS/ACRONYMS

CAFR	Comprehensive Annual Financial Report
CFDA	Catalog of Federal Domestic Assistance
Commonwealth	Commonwealth of Kentucky
CR	Cash Receipt
FY	Fiscal Year
KST	Office of the Kentucky State Treasurer
MARS	Management Administrative Reporting System
N/A	Not Applicable
STARS	Statewide Accounting and Reporting System
State Auditor	Auditor of Public Accounts
Treasury	Office of the Kentucky State Treasurer

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of Errors**

The Office of the Kentucky State Treasurer prepares all cash/check deposits for the Commonwealth on a daily basis. The cash/checks received from the agency are accompanied by a cash receipt (CR) document. The CR document is then approved in the accounting system after Treasury verifies the amount of the CR document to the actual cash/checks received and the online accounting system. A bank courier picks up the deposits several times throughout the day. All cash/checks not processed for the business day are stored in a safe and are processed on the next business day.

During our review of the receipt deposit function we noticed several control weaknesses by staff within the deposit room:

- All staff may initially enter the cash/checks received from the agency into the control log; however, there is no record in the log of the amount of each deposit received;
- All staff have access to the deposit room safe;
- All staff have the ability to create a deposit without any separation of duties between logging in deposits and creating a deposit;
- All staff have the approvals necessary to create, change, and/or remove the accompanying CR online documentation provided by the agencies;
- The amount of the deposits, both cash/checks, stored overnight in the safe, is not documented before being placed into the safe.

Failure to perform and/or adequately separate receipt and deposit duties significantly impairs the internal control structure and increases the risk of misappropriation of assets and material misstatements to the financial statements.

An internal control structure should provide controls to ensure compliance with laws and regulations, safeguard assets, check the accuracy and reliability of accounting data, and promote operational efficiency. A good internal control structure is essential for the achievement of full accountability. Given the current staffing situations throughout state government, it is imperative to ensure that significant accounting functions be adequately separated to reduce the risk of errors.

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of Errors (Continued)**

Recommendation

We recommend the following be considered:

- When cash/checks are initially received from the agency, an employee who is not part of the deposit room staff should handle the log-in procedure.
- Access to the safe should require at least two (2) employees, who should be required to log-in and log-out during entry and exit to the safe.
- Access to the safe should be limited to a minimum number of employees and should, at a minimum, include the branch manager.
- Only the 4th level of approval should be given to those employees who handle and process the cash to be deposited.
- Storing deposits in locked safe deposit bags and custody of key-locked bags should remain with the director and branch manager.
- For procedures discussed here not currently documented in a procedures manual, update the manual to include any newly created procedures.

Management's Response and Corrective Action Plan

The Treasury Department does understand and appreciate the concerns raised by the State Auditor, and we agree that the recommendations could improve to some degree the controls and the security in our office. However, we are torn between what would be desirable in an ideal world of unlimited budgets and abundant staffing, and what is possible in the real world in which we have to operate. The auditor himself alludes to our predicament when he refers to "the current staffing situations throughout state government." No matter how desirable the procedures may be, the Treasury Department cannot add additional time-consuming procedures in its deposit function and continue to make its deposits in a timely manner to maximize investment earnings for the Commonwealth.

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of Errors (Continued)**

Management's Response and Corrective Action Plan (Continued)

We certainly would agree that separation of duties is highly desirable, particularly when one is dealing with money. However, the reality of the situation is that there are only three people that work in the Treasury Department's Deposit Room. These three people are charged with the responsibility of receiving, processing, and depositing all of the state monies which enter through the Treasury Department. There are no other employees available to assist on a regular basis with this responsibility. There is not "an employee that is not part of the deposit room staff" available to handle the receipt procedure for deposits. We wish there were but there is not, and we see no possibility in the immediate future of having such a person.

*The entire Deposit Room staff does have access to the Deposit Room safe. They do not have the combination (only the Supervisor, a Branch Manager, and the Division Director do), but once the safe is open they do have access to their work which is contained in that safe. We do not consider this a weakness in any way. To the contrary, we consider it a point of strength. The Deposit Room employees share their responsibilities equally. If one is absent, the others must be fully empowered and prepared to continue the work of the Deposit Room. This includes accessing their own work without having to have it parceled out to them by a supervisor who may be otherwise occupied. The Deposit Room employees are tenured, trusted, and responsible employees of the Treasurer's Office who are carefully selected for their jobs. They have a great deal of responsibility, and they work under a high level of expectation that they will get the job of depositing the state's monies done each day. It would be very counterproductive to create a system under which the Deposit Room employees could not access their own work unless it was given to them by a supervisor who may not be available. We are, after all, talking about **three** people who work closely together as a team. Those team members need to be empowered to do their jobs. The job descriptions of each staff member of the Treasury Deposit Room encompass a wide variety of duties, all of which entail the assignment and the acceptance of a high level of responsibility.*

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure
Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of
Errors (Continued)**

Management's Response and Corrective Action Plan (Continued)

In the same vein, we also fail to see any great benefit to be derived from a policy of requiring two people to enter the Deposit Room safe, and having them sign in and out with each entry. This would just seem to add an unnecessary inconvenience that would further slow the activities of the Deposit Room. First of all, the safe is entered multiple times during the day for various reasons. To require two people to stop their work and walk over to sign in would seem to be an unnecessary distraction. In the closed and close environment of the Deposit Room, any activity such as opening the safe is done in full view of the other employees. A log-in and log-out procedure requiring two employees would not add any appreciable level of security. Secondly, the benefit to be derived from a log-in, log-out procedure would be largely contingent upon knowing precisely what was being put in and taken out. This will not always be possible with the CR documents containing checks and currency. Although the goal of the Deposit Room is always to get all deposits to the bank the day that they are received, this does not always happen. During the busiest times, especially when the Revenue Cabinet deposits are heavy, there can be a large volume of agency Cash Receipt documents and deposits which are held over for processing the next day. Because of the volume and the time involved, it is not feasible to record manually each document and amount at the end of the day, and recheck those at the beginning of the next day. The Deposit Room staff's time is much better spent processing the deposits than meticulously recording the work that remains to be done. With such a limited staff we have to establish priorities, and the number one priority is getting the money to the bank in a timely manner. Extraneous activities which will slow this process need to be evaluated for their overall importance and, whenever possible, be kept to a minimum.

Storing deposits in locked safety deposit bags in the Deposit Room safe would seem to have very little benefit as well, for many of the same reasons cited above. We fail to see how this would add any significant level of security, since the people having the keys to the bags would presumably be the same people having the combination to the safe. As soon as the safe would be opened in the morning, the pending deposits would be removed from the bags. We do not see how this would be any safer than merely having the deposits in a locked steel safe in a locked Deposit Room in a locked office. At a time of high volume, when there may be several boxes of holdover deposits (some already prepared for transmittal to the bank), it would be difficult to even fit those boxes into bulky canvas bags for overnight storage.

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of Errors (Continued)**

Management's Response and Corrective Action Plan (Continued)

*Another area of concern raised is the fact that each Deposit Room staff member has the authority to affix or remove all levels of approval on CR documents. While we understand the Auditor's concern, we must strongly insist that this is a level of authority which is **absolutely essential** for the efficient operation of the Deposit Room. We must not lose sight of the fact that this is deposit authority, not expenditure authority. This authority is used in the correction of errors on CR documents, particular when CR documents cross over months during their processing. There are generally two scenarios in the error correction process.*

*The first occurs when the total of checks and cash run by the Treasury Department does not agree with the amount shown on the CR document. In some cases the Treasury employees can locate the error. In others, they have to have the assistance of the agency employees. In every case, however, the Deposit Room staff members contact the agency submitting the deposit to tell them of the error and ask that they make the necessary corrections in the deposit document. In some instances the agency employee that prepared the document knows what correction needs to be made, but cannot line up all of the agency personnel necessary to unapproved and re-approve the document so that he or she can make the correction. In such cases the Treasury Deposit Room employee can unapproved the document, allow the correction to be made at the agency level or make the correction in consultation with the agency representative, and then re-approve the corrected document so that the checks can be sent to the bank and the document can post in MARS. It is very important that this be done in a timely manner. In most cases when an error is discovered, the checks have already been encoded and endorsed with the current date. If the checks are not sent to the bank at that time, the audit trail for those checks becomes completely distorted, as they will carry the wrong deposit date. The Deposit Room's daily balancing can also be thrown into disarray by such uncorrected errors which occur after checks have been run and totals captured in the encoding machines. **The timely correction of errors is essential, and can only be accomplished when the Deposit Room personnel have the authority to remove or add approval levels.***

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure
Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of
Errors (Continued)**

Management's Response and Corrective Action Plan (Continued)

The most common scenario in making corrections occurs when a CR document crosses months. As an example, if a CR is approved by an agency with a date of October 31, but it does not arrive in the Treasury until November 1, it cannot be processed until the accounting period is changed to November. The Treasury Deposit Room staff, with their authority to remove and add approvals, can make this change in seconds. For the agency to make the change could take days, delaying the deposit and posting of the funds. This type of delay is unnecessary and unacceptable, and is easily prevented by giving the Deposit Room personnel the MARS authority necessary to make the needed changes.

There are several important points which must be kept in mind in considering the multiple levels of approval authority.

- 1. The Deposit Room personnel do not add agency level approval to CR documents during ordinary processing. The Deposit Room personnel will contact agencies – oftentimes repeatedly – to have the necessary approvals applied, but until an agency brings a CR document to Pend 4 status in MARS, the deposit is not run. The only exceptions to this have been a few rare instances in which an agency deposit needed to be made, but the agency personnel were not available to add the necessary CR approvals. In these situations the agency has requested that Treasury staff add the necessary approvals to allow the deposit to post. Such requests are documented by the Treasury. The ability to respond to such emergency situations is another very strong example of why it is so essential that the Treasury Department Deposit Room personnel have multi-level approval authority for CR documents. It is of clear benefit to the Commonwealth. Prior to MARS, in the STARS accounting system, the Treasury Department staff had the authority to sign agency Pay-In-Voucher documents in the absence of the authorized agency personnel so that the deposits could be processed. The multi-level approval authority in MARS is merely an extension of this policy and authority that has been in place as long as anyone can remember.*

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of Errors (Continued)**

Management's Response and Corrective Action Plan (Continued)

2. *The Deposit Room personnel do not make changes in the body of a CR document, including the deposit amounts, without consulting the departments preparing the documents initially. When an error is discovered during processing, the agencies will be asked to make the changes immediately, or, if this is not feasible, to authorize the Treasury Department to make the necessary changes and to apply the new approvals. All changes are noted on the CR Transmittal Sheet retained by the Deposit Room, with the name of the person at the agency giving permission to make the changes.*
3. *The Deposit Room personnel will change the accounting period on a CR document that has crossed months without contacting the agency. There is no reason to contact the agency, since there are no options to discuss in these cases. A deposit cannot be made into a closed accounting period, and the only way to process the deposits is to change the accounting period information on the CR document to the current, open period.*

*Early in MARS, the Treasury tried to limit the multiple approval level for CR documents to one or two supervisory staff members. We quickly learned that this did not work. If those staff members were not present to aid in the correction of errors, the process bottle-necked the same as if no one in the office had that level of approval. It very quickly became evident that each Deposit Room staff person processing deposits needed to have all levels of approval for CR documents in order to complete their work in a timely manner. **This is a level of authority which must be maintained.** There is no indication that this authority has ever been abused, and the state has benefited by the timely processing of documents because of this ability. The Treasury Department is not willing to relinquish this approval authority for deposit documents. It is not in the best interests of the Commonwealth that we do so.*

It is obviously the Auditor's concern that a Treasury employee will use this approval authority to either reduce or delete an on-line CR document and take whatever money is available. Our experience indicates that, even if the on-line record of a deposit were altered, most agencies retain enough documentation in other forms that they would realize that a deposit had been tampered with. All agencies should maintain file copies of CR transmittals, and many have auxiliary documentation as well. The chance of an altered deposit going undetected is fairly remote.

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure
Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of
Errors (Continued)**

Management's Response and Corrective Action Plan (Continued)

*One of the very basic principles behind the entire MARS system is the idea of "managed risk." This concept is not only a basis of MARS, but is an integral part of almost every modern day accounting and business management system. Many internal controls that have long been considered desirable have been modified or removed in order to enable businesses or governments to operate with fewer people. The entities accept a higher level of risk in exchange for lower operating costs, the hope being that any potential losses will be less than the costs that would be required to maintain the structure which would prevent those losses. This is the environment in which we now find ourselves. The Treasury Department acknowledges that, **in theory**, the suggestions made by the State Auditor in this comment could contribute to a more secure internal operation in the deposit function of the office. **In practice**, however, with the current staffing levels, the recommendations are not feasible. They add additional, time consuming steps to processes that are already stretched to the maximum, or they require additional personnel that are not available. In dealing with cash there is always a level of risk. We feel that, with the resources currently available to us, those risks have been minimized and are being managed. We must balance what is desirable with what is possible. We know and trust our staff, and we must provide them with the tools necessary to perform their jobs effectively. There are many controls in place, both within our office and in the MARS system itself, which provide a system of checks and balances on the deposit function. There will undoubtedly always be additional levels of control which can be implemented which would make the system even safer. However, those controls can be personnel intensive and costly, and, though desirable, may not be feasible. We feel that this is the case with many of these recommendations. They go beyond what is possible with current staffing and budgetary constraints.*

FINANCIAL STATEMENT FINDINGS***Reportable Conditions Relating to Internal Controls and/or
Reportable Instances of Noncompliance*****FINDING 02-KST-1: The Office Of The Kentucky State Treasurer Should Ensure Significant Accounting Functions Are Adequately Separated To Reduce The Risk Of Errors (Continued)**

Auditor's Reply

Strong internal controls help to ensure tax dollars are used as directed by the citizenry and their elected officials. Although no internal control structure is 100% effective, it is the best defense to ensure that Kentucky tax dollars are used for intended purposes. The stronger the internal controls, the less likely that errors and fraud can occur.

During our audit of the cash handling procedures of Treasury, we discovered that the internal control structure had several weaknesses. We have listed these weaknesses in this finding, with the most important of these weaknesses being the lack of segregation of duties.

Separation of duty, as a security principle, has as its primary objective the prevention of fraud and errors. The general principles governing effective separation of duties can be summarized as follows:

- Separate custody of assets from accounting.
- Separate authorization of transactions from custody of related assets.
- Separate duties within the accounting function.
- Separate operational responsibility from record keeping responsibility.

The operational designs of the cash handling procedures of Treasury do not meet these principles. We have provided several recommendations to Treasury to help improve the internal control weaknesses. This list is not all-inclusive of possible solutions. We are willing to work with Treasury to improve areas of weakness.

Given the amount of funds handled on a daily basis and the importance of this function, we trust Treasury will give serious consideration to improving the control environment to reduce the risk of errors or loss and provide a secure area for safeguarding assets of the Commonwealth.

FINANCIAL STATEMENT FINDINGS***Other Matters Relating to Internal Controls and/or Instances of Noncompliance*****FINDING 02-KST-2: The Office of The Kentucky State Treasurer Should Ensure The Monthly Reconciliation Statement Is Reviewed By Appropriate Supervisory Personnel**

The Office of the Kentucky State Treasurer prepares monthly cash reconciliation. The reconciliation is an integral part of the internal control function for cash. A Cash Reconciliation that is prepared accurately and in a timely manner helps to assure correct cash balances in the various state bank accounts and in the CAFR.

During the audit of cash function, the auditor discovered that management was not reviewing the cash reconciliation for errors or mistakes. A second reviewer, independent of the reconciliation function, will help to assure that a proper reconciliation is being prepared accurately.

Without a proper oversight, errors and mistakes may exist which could lead to materially misstated cash balances.

A government entity needs an internal control structure which provides controls to ensure compliance with laws and regulations, safeguards its assets, checks the accuracy and reliability of its accounting data, and promotes operational efficiency. A good internal control structure is essential for the achievement of full accountability, which is a primary issue in today's government.

Recommendation

We recommend:

1. Appropriate supervisory personnel review and verify the monthly balancing process for adjustments and/or mistakes.
2. Once the Farmers Bank and Capital Trust Company reconciliation has been reviewed, the appointed supervisor and the preparer should sign and date the reconciliation.

FINANCIAL STATEMENT FINDINGS***Other Matters Relating to Internal Controls and/or Instances of Noncompliance*****FINDING 02-KST-2: The Office of The Kentucky State Treasurer Should Ensure The Monthly Reconciliation Statement Is Reviewed By Appropriate Supervisory Personnel (Continued)**

Management's Response and Corrective Action Plan

The Treasury Department instituted a review and sign-off procedure even before the audit findings were released. Such procedures did exist prior to the implementation of MARS, but they had not been done since the advent of the new accounting system because it was felt that an adequate number of people were reviewing the reconciliation data each month. Under MARS, the General Ledger data used by the Treasury in reconciliation is derived from the shared MARS database and is, therefore, not prepared by Treasury personnel. That data, therefore, has gone through many reviews prior to its being used by the Treasury staff for reconciliation purposes. The detailed reconciliation of MARS General Ledger data to bank activity is conducted each month by the very dedicated, conscientious, and professional Accounting Branch personnel in the Treasury Department. They closely review each other's work, utilize outside sources when needed, and are in complete concurrence before they declare any month's records to be "in balance." Those records are then sent to the State Auditor's Office on a monthly basis for further review. With the participation of so many different individuals and entities, the possibility that "errors and irregularities may exist which could lead to materially misstated cash balances" is very minute. Nevertheless, the Treasury Department has instituted an additional level of review of the monthly reconciliation statements.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2002

Fiscal Year	Finding Number	Finding	CFDA Number	Questioned Costs	Comments
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Reportable Conditions

(1) Audit findings that have been fully corrected:

FY 01	01-KST-1	The Department Of Treasury Should Notify The Office Of Financial Management In Writing Prior To Applying Multiple Approvals	N/A	0	Resolved during FY 02.
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(2) Audit findings not corrected or partially corrected:

There were no findings for this section.

(3) Corrective action taken is significantly different from corrective action previously reported:

There were no findings for this section.

(4) Audit finding is no longer valid or does not warrant further action:

There were no findings for this section.

Material Weaknesses/Noncompliances

(1) Audit findings that have been fully corrected:

There were no findings for this section.

(2) Audit findings not corrected or partially corrected:

There were no findings for this section.

(3) Corrective action taken is significantly different from corrective action previously reported:

There were no findings for this section.

(4) Audit finding is no longer valid or does not warrant further action:

There were no findings for this section.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2002

Fiscal Year	Finding Number	Finding	CFDA Number	Questioned Costs	Comments
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Other Matters

(1) Audit findings that have been fully corrected:

FY 01	01-KST-2	Treasury Should Continue To Maintain Documentation For The Reconciliation Process	N/A	0	Resolved during FY 02.
FY 01	01-KST-3	Treasury Failed To Maintain The Necessary Reports Needed To Reconcile Bank Charges	N/A	0	Resolved during FY 02.
FY 01	01-KST-4	Treasury Should Ensure Check Write-Offs Are Properly Accounted For In The Accounting System	N/A	0	Resolved during FY 02.
FY 00	00-KST-2	Treasury Should Improve Controls To Ensure Check Write-offs Are Done In A Timely Manner	N/A	0	Resolved during FY 02.

(2) Audit findings not corrected or partially corrected:

There were no findings for this section.

(3) Corrective action taken is significantly different from corrective action previously reported:

There were no findings for this section.

(4) Audit finding is no longer valid or does not warrant further action:

There were no findings for this section.

